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Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Implementation of General Assembly resolutions 49/249 and 50/224

Report of the Secretary-General

1. In its resolution 3101 (XXVIII) of 11 December 1973, the General Assembly made ad hoc arrangements for the financing of the United Nations Emergency Force, recognizing that, in order to meet such expenses, a different procedure was required from that applied to meet expenditures of the regular budget, taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such operations, and bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963. In its resolution 43/232 of 1 March 1989 concerning the financing of the United Nations Transition Assistance Group, the Assembly took the same approach, while reflecting certain changes in the groupings reflected in resolution 3101 (XXVIII). In this connection, the Assembly apportioned specified amounts to four groups of Member States, with such amounts to be divided between the Member States in each group in the proportions determined by the scale of assessments. The amounts specified for each group were established by a methodology intended to produce the following results:

(a) The Member States in group D (i.e., those specified in paragraph 2 (d) of resolution 3101 (XXVIII) and 3 (d) of resolution 43/232) would pay 10 per cent of the assessment rates established for the regular budget;

(b) The Member States in group C (i.e., those specified in paragraph 2 (c) of resolution 3101 (XXVIII) and 3 (c) of resolution 43/232) would pay 20 per cent of the regular budget assessment rates;

(c) The Member States in group B (i.e., those specified in paragraph 2 (b) of resolution 3101 (XXVIII) and 3 (b) of resolution 43/232) would pay 100 per cent of their regular budget assessment rates;

(d) The Member States in group A (i.e., the States permanent members of the Security Council) would pay the amounts not otherwise apportioned.

2. This ad hoc arrangement has been applied to subsequent assessments for peacekeeping, with the membership of the four groups having been adjusted from time to time by resolutions and decisions of the General Assembly, the most recent of which is resolution 51/218 of 18 December 1996.

3. In its resolution 49/249 A of 20 July 1995, the General Assembly decided to move Portugal from group C to group B in gradual stages from 1995 through 1999 in line with a voluntary decision by its Government. In its resolution 49/249 B of 14 September 1995, the Assembly

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decided, as a special ad hoc arrangement, to move Belarus from group B to group C on the understanding that the reduction in the United States dollar amounts to be assessed on Belarus beginning 1 July 1995 should be equal to the additional United States dollar amounts assessed on Portugal in accordance with Assembly resolution 49/249 A, on the basis that that decision would be adjusted as appropriate to conform with any future relevant decisions adopted by the Assembly.

4. In its resolution 50/224 of 11 April 1996, the General Assembly decided to move Greece from group C to group B in gradual stages from 1996 through 2000 in line with the voluntary decision of its Government and to begin the transition of Ukraine from group B to group C on the understanding that the reduction in the United States dollar amounts to be assessed on Ukraine beginning 1 July 1996 should be equal to the additional United States dollar amounts assessed on Greece in accordance with the resolution, on the basis that that decision would be adjusted as appropriate to conform with any future relevant decisions adopted by the General Assembly. In addition, it was stressed that the decision did not result in any change in the assessments for financing peacekeeping operations of other Member States.

5. Subsequent assessments for peacekeeping activities have reflected these decisions on the rates of assessment for Belarus, Greece, Portugal and Ukraine. In 1998, however, the new scale of assessments for the regular budget has resulted in a significant increase for Portugal, from 0.28 per cent in 1997 to 0.368 per cent, and a significant reduction for Belarus, from 0.28 per cent in 1997 to 0.164 per cent. As a result of this and the further phasing-in of the effects of Portugal's movement from group C to group B, the dollar amount of the increase in Portugal's peacekeeping assessments owing to the implementation of General Assembly resolution 49/249 A now significantly exceeds the dollar amount needed to bring the peacekeeping assessment rate for Belarus fully into line with other Member States in group C, that is 20 per cent of the regular budget assessment rate. Indeed, it exceeds the full amount of Belarus' contribution. No similar situation exists at this point, with respect to the implementation of General Assembly resolution 50/224, but one may in the future.

6. Notwithstanding the references in General Assembly resolutions 49/249 B and 50/224 to equal dollar increases and reductions for Portugal/Belarus and Greece/Ukraine respectively, it is the Secretariat's view that it was the intent of the Assembly to reduce the assessments of Belarus and Ukraine to their levels as members of group C, only as such reductions were offset by increases in the assessments of Portugal and Greece, and that it was not the intent of the Assembly that the assessments of Belarus and Ukraine be below those that would otherwise apply to them as members of group C.

7. On that basis, the peacekeeping assessments for Belarus in 1998 have been calculated at the full rate normal for group C, with the balance of Portugal's increase being reflected in the relative overall share of group A in the usual way. The Secretary-General would intend to apply the same approach to Greece and Ukraine in future, should the same situation arise.

8. The General Assembly may wish to take note of the present report.